

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 237 AND 276
SCHERERVILLE, INDIANA

January 1, 2003 to December 31, 2003



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report.....	3
Schedule of Collections and Distributions.....	4
Notes to Schedule of Collections and Distributions	5
Statistical Information.....	6
Exit Conference.....	7

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mrs. Denise Najjar	01-01-03 to 12-31-04



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 237 and 276 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 9, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 237 AND 276
 SCHERERVILLE, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2003 to December 31, 2003

	Branch Number 237	Branch Number 276	Totals (Memorandum Only)
Collections:			
Registrations	\$ 7,503,655	\$ 200,719	\$ 7,704,374
Titles	2,957,442	-	2,957,442
Drivers Licenses	281,184	-	281,184
Watercraft	133,205	-	133,205
Miscellaneous	<u>848</u>	<u>-</u>	<u>848</u>
Totals	<u>\$ 10,876,334</u>	<u>\$ 200,719</u>	<u>\$ 11,077,053</u>
Distributions:			
State Fees	\$ 4,440,709	\$ 38,325	\$ 4,479,034
County Tax	5,670,755	147,693	5,818,448
Commission Fees	<u>764,870</u>	<u>14,701</u>	<u>779,571</u>
Totals	<u>\$ 10,876,334</u>	<u>\$ 200,719</u>	<u>\$ 11,077,053</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 237 AND 276
SCHERERVILLE, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for both Schererville License Branch Number 237 and Schererville License Branch Number 276, a self-service terminal (SST). The manager of Schererville License Branch 237 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 237 AND 276
 SCHERERVILLE, INDIANA
 STATISTICAL INFORMATION
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 237</u>	<u>Branch Number 276</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	40,602	1,319	41,921
Motorcycle	1,449	55	1,504
RV (Housecar)	535	9	544
Light Truck	8,010	219	8,229
Other Truck	389	6	395
Farm Truck	17	1	18
Tractor	43	-	43
Trailer	3,482	86	3,568
Semi-Trailer	176	-	176
School and Church Bus	14	-	14
Other Bus	14	-	14
Other	<u>7</u>	<u>-</u>	<u>7</u>
Total Vehicle Registrations	<u>54,738</u>	<u>1,695</u>	<u>56,433</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	13,152	-	13,152
CDL Licenses/CDL Permits	506	-	506
Placards	1,331	-	1,331
Other	<u>7,087</u>	<u>-</u>	<u>7,087</u>
Total Drivers Licenses and Permits	<u>22,076</u>	<u>-</u>	<u>22,076</u>
Titles:			
Vehicles	21,534	-	21,534
Watercraft	<u>280</u>	<u>-</u>	<u>280</u>
Total Titles	<u>21,814</u>	<u>-</u>	<u>21,814</u>
Total Watercraft Registrations	<u>1,221</u>	<u>-</u>	<u>1,221</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 237 AND 276
SCHERERVILLE, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on September 9, 2004, with Mrs. Denise Najjar, Branch Manager. Our examination disclosed no material items that warrant comment at this time.